

Supreme Court, U.S.

FILED

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JOSEPH F. SPANIOL, JR.
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No. 89-339

In The
**The Supreme Court of the United
States**

October Term, 1989

VALERIE NOEL STEELE
Petitioner

VS.

**O. C. NOEL JR. & JEAN HYMAN,
CO-EXECUTORS**
Respondents

*On petition for certiorari to the New York
Court of Appeals*

PETITIONER'S REPLY BRIEF

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PROVIDED IN THE U. S. CONSTITUTION IN DECIDING
HER CLAIMS OF WASTE AND MISAPPROPRIATION OF
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FURTHER STATEMENT OF FACTS

There are several factual errors in the Respondents' brief. First, on pages 2, 11, 18, the Respondents' assert that there was a hearing on the Petitioner's objections to the accounting of the conservatrix on October 9, 1984. On that date many of the parties met in Albany with Judge Conway and discussed briefly the objections, and the status of the audit report. When Judge Conway discovered that no one had furnished a copy of that report to the Petitioner he ordered that a copy be immediately furnished, and he adjurned the meeting. (The Petitioner received a copy on October 9th and then studied the auditor's report and awaited notice from the court scheduling a trial date on her objections (and anticipated

discovery of the auditor and the Respondents as co-executors of both Ogden's and Norbert's estate.))

Secondly, the Respondents erroneously assert that three courts of New York have heard and adjudicated the Petitioner's objections on pages 22, 23, of their brief. No court has heard or adjudicated those objections. Judge Conway referred them to the Surrogate. The Surrogate erroneously decided that Judge Conway had heard and decided the objections, and the New York Supreme Court judge who hear initial argument on the Petitioners Disclosure action referred that action to Judge Conway for decision. He denied it without hearing evidence. (And it became moot under a proper reading of his March 22, 1985 order.)

Thirdly, Respondents erroneously assert that the Petitioner has had discovery of her father Ogden's financial and tax records and Norbert's

financial and tax records on page 23 of their brief. The Petitioner has had no discovery of those records (although Curtis sent her two pages of tax returns in November, 1981.) On information and belief, the Respondent Hyman had custody of Ogden's tax records and Norbert's tax records in 1976 and thereafter, and the Respondent Curtis has had custody of these records since late November, 1981. Both (and the conservatrix) have consistently refused to allow the petitioner any access to those records. The auditor has refused to talk with the petitioner about his examination of Ogden's records. These refusals have caused this extensive litigation. Thus, it appears unseemly that the Respondents, who have had exclusive custody and control of the relevant records of Norbert and Ogden, now complain that the Petitioner has failed to show them documentary evidence of Norbert's malfeasance.

Now, remembering that Ogden had to be

confined to a nursing home in April, 1977 because he would wander away from any place where he was not confined, and using that date as a clear indication that he was senile and incompetent, we examine schedule A-1 of the report of Ernst & Whinney, dated May 1984 and provided to the Petitioner in October, 1984, which schedule purports to show "checking accounts-cash disbursements 1970-1981."

If the auditor's report is accurate, it shows, in part, that:

- 1) Norbert took title to his parents' house in December, 1976;
- 2) Norbert spent \$2,520 of his father's money in 1978 for an apartment in Albany; (after spending \$17,500 for the nursing home and \$31,275.28 for practical nurses;)
- 3) Norbert spent \$2,012 of his father's money in 1978 for rent of an office in White Plains;
- 4) Norbert spent \$558.50 of his father's money

in 1978 for rent of Norbert's White Plains apartment;

5) Norbert spent \$1,856.01 of his father's money in 1978 for utilities;

6) Norbert spent \$500 of his father's money in 1978 to repair Norbert's house in White Plains;

7) In 1979, Norbert spent \$2,640 of his father's money for rent of an apartment in Albany while his father was confined 100% of his time in a nursing home where his expenses were \$16,000 for the home and \$27,644.15 for practical nurses;

8) In 1979, Norbert spent \$1,888 of his father's money for rental of an office in White Plains;

9) In 1979, Norbert spent \$207.21 of his father's money for rental of Norbert's apartment in White Plains;

10) In 1979, Norbert spent \$1,348.62 of his father's money for utilities;

11) In 1979, Norbert spent \$6,286 of his

father's money on repairs to Norbert's house in White Plains;

(12) In 1980, Norbert paid the following amounts of his father's money for rents of: (a) Albany apartment, \$2,640, (b) White Plains office, \$1,188, (c) White Plains apartment, \$784.63, and (d) utilities of \$1,536.04 while he spent \$25,000 for the nursing home and \$26,556.89 for practical nurses;

(13) In 1981, Norbert spent the following amounts of his father's money for rents and utilities as follows: \$1,540, \$1,930.50, \$896 and \$942.42. (During this year the amounts for the nursing home and practical nurses were \$17,601.95 and \$28,682 respectively.) (See the appendix for a complete copy of this schedule.)

(14) During the period 1970 to 1981 Norbert spent \$1,169 of his father's money on furniture rentals.

(15) Ogden had 52 bank accounts during the

period 1970-1981.

(16) Ernst & Whinney say very little about Ogden's securities being transferred to Norbert. This silence could be important as Ogden at one time told the Petitioner that he was a millionaire, but after Norbert's death Ogden's guardian-ad-litem found only \$700,000 of Ogden's securities in Nobert's safe deposit box.

NEW YORK DECISIONS VIOLATE DUE PROCESS CLAUSE OF THE U.S. CONSTITUTION AND NO ADEQUATE STATE GROUNDS EXIST

If we assume, *arguendo*, the accuracy of the Respondent's statement of the law in their first point, whether the New York judgment rests on a federal question or upon an independent state ground, that statement of the law is irrelevant as there was no independent state law ground for the decision below which did not ignore the due process clause.

The Surrogate in his decision said,
All the objections... refer to assets which
were owned by the decedent prior to
December 31, 1981 for which the

conservatrix appointed for him received, should have received or should have recovered and which were accounted for by her or should have been accounted for by her. (Resp. Br. 35a-36a.)

The Surrogate followed this with an order which read as follows:

ORDERED, that the Objections listed in Part 1, which refer to assets owned by the decedent prior to December 31, 1981 be dismissed as these were assets which were under the aegis of the decedent's conservator and not his executors... (Resp. Br. 32a.)

The Appellate Division affirmed, saying in part

... The Surrogate properly construed a previous order of the Supreme Court, Albany County (Conway J.), which judicially settled the accounts of the conservatrix upon the death of the decedent, as having disposed of the objections set forth by the instant objectant in that proceeding which were virtually identical to those she now raises in the present proceeding (*see generally, Schuylkill Fuel Corp. v. Nieberg Realty Corp.* 250 NY 304). Moreover, the objectant's claim that the failure to hold a hearing with

respect to her objections amounts to a denial of due process is without merit, as she had received notice of and exercised her opportunity to be heard in prior extensive litigation regarding all aspects of the decedent's affairs.

Filed August 11, 1988. (See R's Brief, page 38a.)

Thus the Appellate Division held that Judge Conway's order had *disposed of the objections*. This is clear error (and constitutionally defective because there was no evidentiary hearing in any court on those objections), and the court illustrates its error by its citation because *Schuylkill* holds that a judgment in suits in contract is *res judicata* as to later suit on the same contract claims and collaterally estops later claims that could have been raised in the original suit, but it also said the two doctrines are not applicable when the later claim or claims are different and distinguishable from the original. Thus the court, speaking through judge Cardozo,

reversed a dismissal of a claim for reformation of a contract after the trial court had held that the defendants had defaulted on five contracts to buy coal from the plaintiff and held that that claim of mistake and for reformation was not precluded by the prior judgments.

Firstly, the case is inapplicable as Judge Conway specifically referred to the Surrogate all of the claims of Ogden's estate against Norbert's estate embraced in the auditor's report. Thus he did not judicially decide those claims and *res judicata* is not applicable.

Secondly, while he discharged the conservatrix, he apparently did not rule that she had authority to make any claim against Norbert's estate. Under the doctrine of law-of-the-case the Surrogate was obligated by the due process clause to comply with this part (and all other parts) of Judge Conway's order.

Thus the Surrogate and the Appellate Division

both erroneously misconstrued the order of Judge Conway because in that order he did NOT dismiss the objections of the Petitioner but expressly referred them to the Surrogate for consideration on the merits by his use of the phrase:

"and all matters and issues embraced by ...[the] report [of Ernst & Whinney, dated May 9, 1984] be and they hereby are referred to the Surrogate's Court ... for consideration and determination..".

(Clearly Judge Conway believed that the conservatrix had not had sufficient time to consider the auditor's report and make claim against Norbert's estate because she had only received that report after Ogden's death, and her authority as conservatrix had terminated upon his death.)

Further, the Appellate Division's second reason, that the petitioner had litigated other issues in the estate, is irrelevant to the dismissal of her objections in Ogden's estate and can not cure the constitutional defect of not following Judge

Conway's order under the doctrine of law-of-the-case when, as here, the petitioner was deprived of a hearing on the merits of her objections.

Similarly, the holding of the New York Court of Appeals that "no substantial constitutional question is directly involved" (see Respondents' Brief page 49a) is no independent ground for its holding as it ignores the mandate of the due process clause that the petitioner was entitled to a due process hearing as to her objections filed before Judge Conway and the Surrogate.

Thus there is no independent ground for the holdings of the New York Courts and no reason to follow the rule cited by the Respondents.

A CLAIM FOR WASTE AND MISAPPROPRIATION OF OGDEN'S FUNDS BY NORBERT IS A PROPERTY INTEREST PROTECTED BY THE DUE PROCESS CLAUSE OF THE U.S. CONSTITUTION.

The Respondents assert in their second point that the alleged waste of Ogden's assets by Norbert and Norbert's misappropriation thereof to his own personal use are not property interests protected by the due process clause of the Constitution and they cite *Perry v. Sindermann* 408 U.S. 593, 599, 92 S. Ct. 2694, 33 L. Ed. 2nd 570 on page 21 of their brief. In that decision this Court held that a non-tenured teacher had a constitutional "interest in continued employment" at his college, (p. 599), such that he was entitled to a hearing before the District Court to try and "to prove the legitimacy of his claim ... [to tenure] in light of 'the policies and practices of ...[the college]' 430 F. 2d, at 943." (p.603).

The thrust of these opinions favors the Petitioner more than the Respondents.

In a companion case, *Board of Regents et al v. Roth* 408 U.S. 564, 92 S. Ct. 2701, 33 L. Ed. 2nd 548 (1972), however, the Court held that a first

year probationary teacher had no due process property interest in a statement of the reasons, or a hearing, as to the non-renewal of his first academic year contract. "The person must have a legitimate claim of entitlement..." (p. 577.) "Property interests ... are created ... by ...state law ..." (id.) Thus we turn to New York law.

Harris' New York Estates Practice Guide, by W. Tarbox, 4th ed., West Pub. at section 20:14 says:

The law imposes upon a fiduciary [Respondents here] the duty of active vigilance in the collection of assets of the estate [footnotes omitted.]

The fiduciary is bound to collect debts due the estate [and] sue thereon if necessary ...

The Surrogate of Kings County in *In Re Chandler's Will* 26 N.Y.S. 2d 280 (1941) held that a bank account, which an accounting executive had failed to include as an asset of the estate of her mother, (said bank account having been transferred to her by her mother) could be an asset

of the estate if the transfer was a fraudulent attempt to defeat the rights of the husband-objectant (at page 288.) The Surrogate said:

If the transfer was illusory, the ownership of the fund probably remained in the decedent as a matter of law, or if it did not, the executrix at least received a chose-in-action for its recovery, by reason of her fiduciary relationship to the surviving spouse, *she was obligated to enforce it for his benefit. Her failure to do so would consequentially subject her to surcharge on his objection, since her dereliction in the performance of her fiduciary duty has resulted in loss to him.* [citation omitted. emphasis added.]

Thus under New York law the claim of Ogden's estate against Norbert's estate is at least a chose-in-action.

Waste and misappropriation by a *de facto* managing agent is a legitimate claim to a benefit.

The agent [Norbert] should, and therefore is under a duty to, act solely for the benefit of the principal [Ogden] in all matters connected with the agency.[

Agency-Partnership ... by H. G. Henn, 2nd Ed.,
West Pub. Co.]

Thus the conservatrix or the co-executors of Ogden's estate should have made these claims against Hyman and Curtis Noel as co-executors of Norbert's estate. Thus the Respondents' second point is not well taken and must be ignored.

THE SURROGATE HAS NO DISCRETION TO DISMISS PETITIONER'S OBJECTIONS TO THE EXECUTORS' ACCOUNT AS SHE HAD NOT HAD ANY HEARING BEFORE THE SUPREME COURT AND THAT COURT HAD SPECIFICALLY REFERRED THOSE MATTERS TO THE SURROGATE FOR CONSIDERATION ON THE MERITS.

The Respondents assert in the second half of their second point that the Surrogate had discretion to dismiss the Petitioner's objections to the account of the co-executors because the petitioner had had a full and fair hearing on identical objections before the Supreme Court Albany County. There are two errors in this

argument.

First, there was no evidentiary hearing before Judge Conway. Mr. Hyman and Ms. Gilbert were not in Albany on October 9, 1984 but were represented there by an Albany lawyer. On October 9th the Petitioner argued that her objections were valid and that she had not received a copy of the auditor's report as she had been promised by the lawyer representing the conservatrix. Judge Conway made a verbal unrecorded order that the conservatrix provide a copy of the report to the Petitioner and then adjourned the conference apparently to decide how to handle the objections. Months later he issued his March 1985 order. Thus there was no evidentiary hearing before Judge Conway on the merits of the objections or the auditor's report.

Secondly, the Respondents continue to misconstrue Judge Conway's order. He did NOT dismiss the Petitioner's objections. He recognized

that those objections were embraced in the material revealed by the auditor's report and he ORDERED, that the report of the accounting firm of Ernst & Whinney, dated May 9, 1984, be filed with the clerk of this court and the clerk of the Surrogate's Court of Westchester County and all *matters and issues embraced by that report be and they hereby are referred to the Surrogate's Court for consideration and determination ...* (Petitioner's Brief p. A-4 & A-5.) (italics added.)

Thus it seems clear that the Supreme Court, Albany County did not expect the conservatrix to do any more than: (1) account for the property handed over to her by the Respondents at the beginning of her administration, and (2) account for her expenditures during her administration. Apparently the Supreme Court was waiting to receive the auditor's report before taking any further steps in supervising the administration of Ogden's *intervivos* estate. Ogden died in April, 1984 before the audit report was done in May,

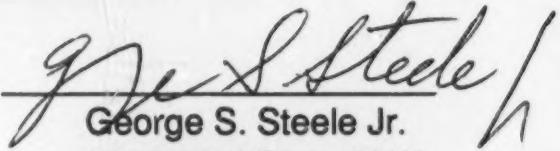
1984. Since the Supreme Court's jurisdiction and the authority of the conservatrix apparently ended upon Ogden's death, that Court referred all issues raised by the Petitioner's objections and revealed in the auditor's report to the Surrogate for hearing, consideration and determination on the merits. This the Surrogate has failed to do and thereby denied the Petitioner the due process provided in the Constitution of the United States.

CONCLUSIONS. THERE WAS NO EVIDENTIARY HEARING BEFORE THE N.Y. SUPREME COURT. THERE WAS NO HEARING BEFORE THE SURROGATE. THE SURROGATE FAILED TO FOLLOW THE DOCTRINE OF LAW-OF-THE-CASE AND THEREBY DENIED THE PETITIONER DUE PROCESS OF LAW PROVIDED IN THE U. S. CONSTITUTION IN DECIDING HER CLAIMS OF WASTE AND MISAPPROPRIATION OF HER FATHER'S ESTATE. THERE IS NO INDEPENDENT GROUND FOR THE DECISIONS OF THE NEW YORK COURTS WHICH DOES NOT VIOLATE THE UNITED STATES CONSTITUTION.

In conclusion, the Petitioner respectfully submits that the Court should reach the following conclusions: the Supreme Court, Albany County did not provide a hearing as to the merits of the Petitioner's objections to the accounting of the conservatrix of her father Ogden, instead, the Supreme Court referred those objections, as embraced in a report of an accounting firm, to the Surrogate who had jurisdiction of the estates of Ogden and the alleged tortfeasor Norbert. The Surrogate (and all subsequent New York Courts) ignored the doctrine of law-of-the-case and thereby misconstrued the order of the Supreme Court and thereby also denied the petitioner the right to an evidentiary hearing and decision on the merits of her objections to the accounting of the co-executors of her father's estate. Such a right is a property right recognized in the due process clause of the Constitution of the United States. Thus, the Petitioner respectfully asks this

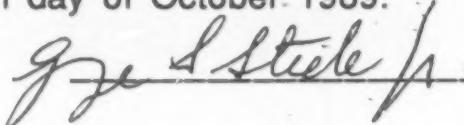
Honorable Court to issue a writ of Certiorari to
the Court of Appeals of the State of New York to
grant her a hearing on her objections.

October 16, 1989.


George S. Steele Jr.
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**ATTORNEY FOR
PETITIONER**

CERTIFICATE OF SERVICE

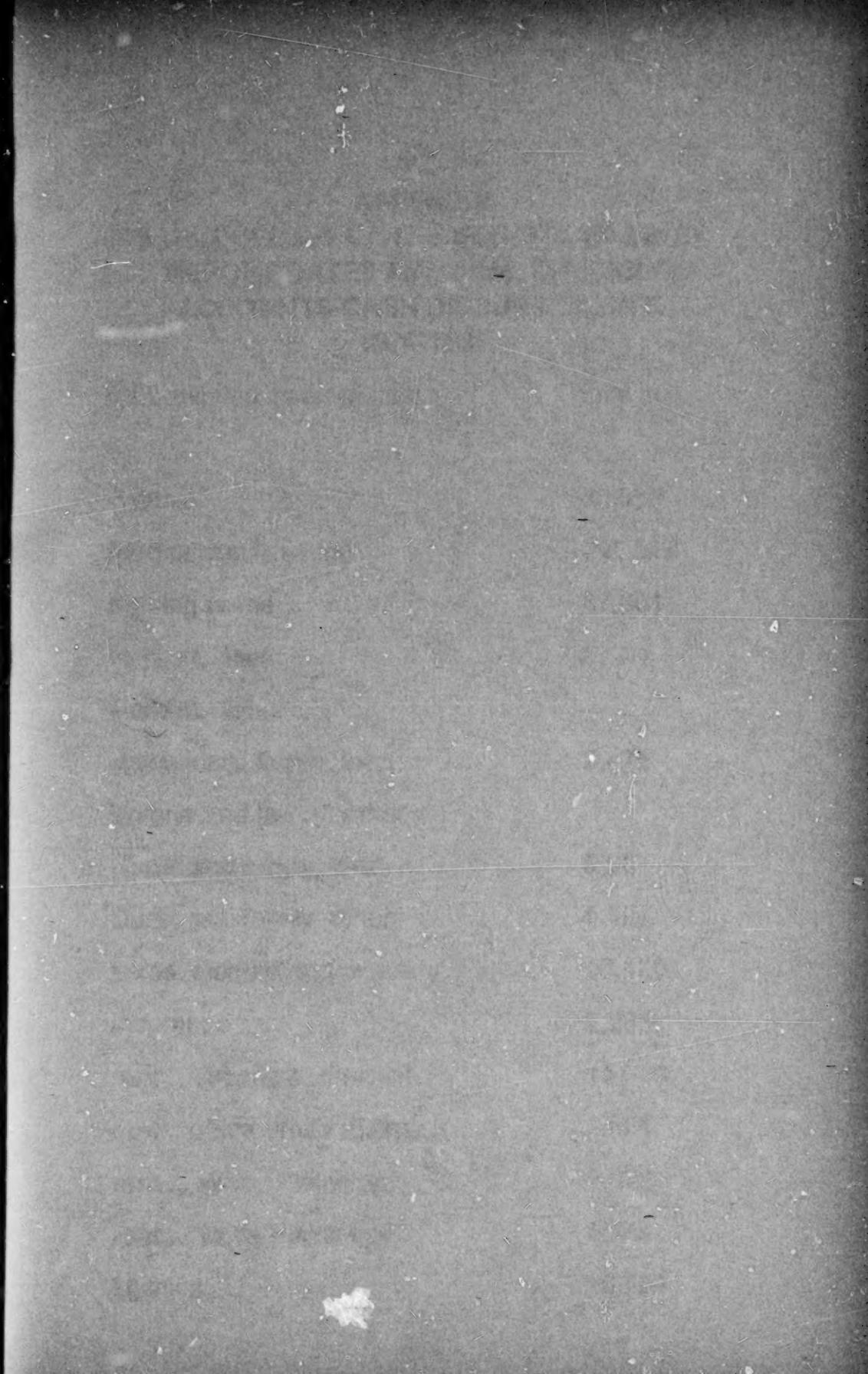
I, George S. Steele Jr., certify that I made service of this Reply Brief by mailing three copies thereof to the Respondents addressed to Hyman & Gilbert, P.C. at 1843 Palmer Avenue, Larchmont, New York, 10538, by depositing same in an envelope, postage prepaid, in a facility of the U.S. POSTAL SERVICE on or before the 19th day of October 1989.

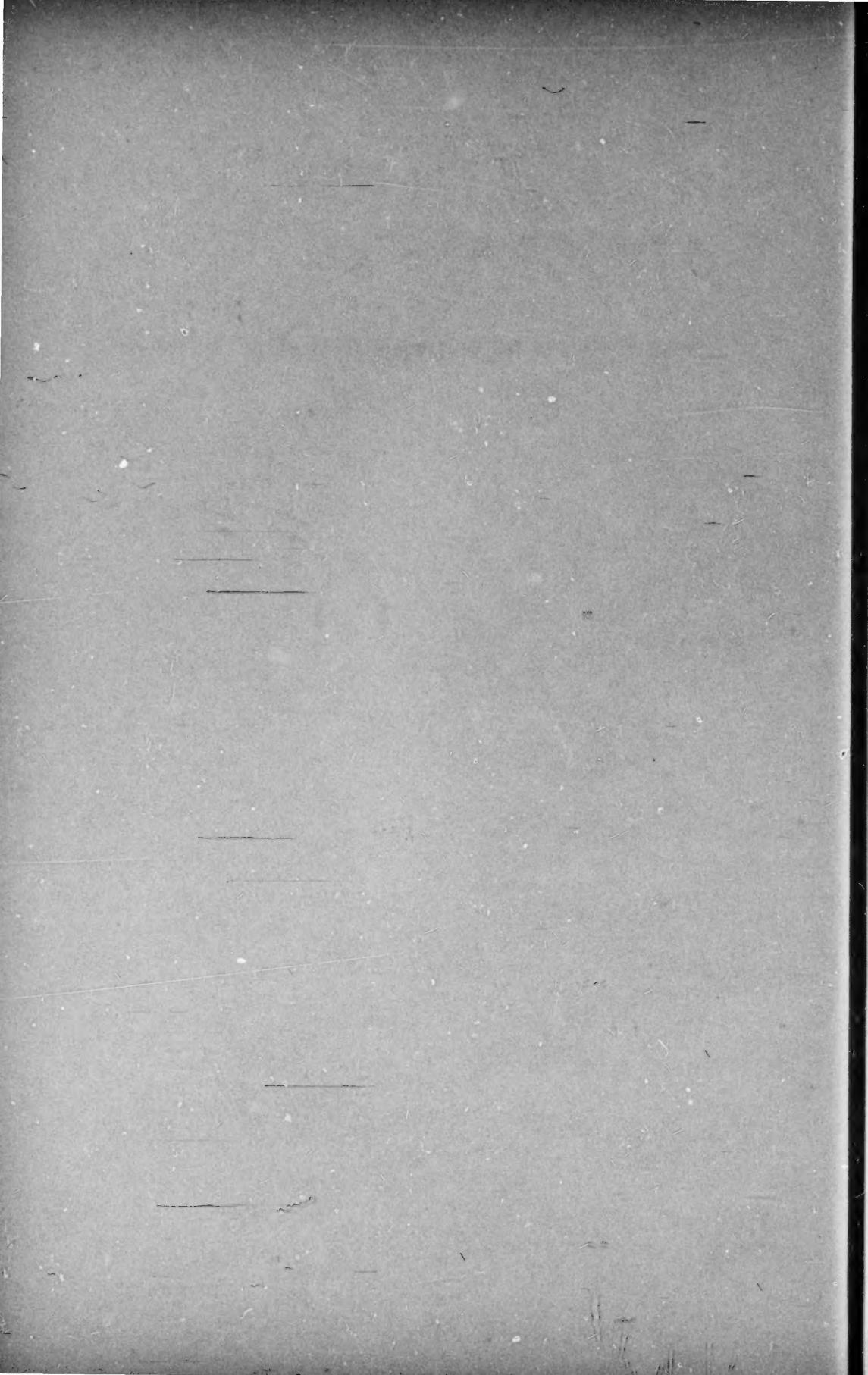


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George S. Steele Jr.

D11L (The appendix begins on the next page.)





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APPENDIX

**SCHEDULE A-1 OF THE ERNST & WHINNEY
REPORT DATED MAY 1984. CHECKING
ACCOUNTS-CASH DISBURSEMENTS
1970-1981.**

(abbreviated descriptions)	total in \$
cash	30,353
medical and nursing	209,926
nursing home	87,601
Norbert, loan	5,404
Norbert, other	
Valerie and family, loan	2,475
Valerie and family, other	
Curtis and family, loan	5,387
Curtis and family, other	6,427
taxes, income and property	90,420
insurance	2,205
rent ... Albany apartment	13,610
rent... office White Plains...	9,921
rent ... White Plains apt.	2,072
rent ... white Plains apt	1,749
Utilities	10,287

[continued]

Miscellaneous	6,079
Albany Law Building Fund	500
Misc. Security Purchases	1,582
Chemical Bank Shares-purchased	8,750
Morgan Guaranty Trust Co.	600
Roger Smith Hotel, White Plains	655
Sherman Furniture Rentals	1,169
Kensico Cemetery lots	8,452
Wife's funeral expense	4,350
Repairs to 22 Coolidge Ave. Deeded to Norbert 12/30/76	9,786
Storm doors etc 22 Coolidge Ave.	5,520
Albany Medical Center	6,475
Settle 2 medical claims	1,592
Charles Eisner, in full settlement	607
traced bank transf. to other accts.	11,793
unidentified disb. fm Bankers Trust...	
	1,700
untraced to B. Tr. 7-7231	1,200
" to Bowery SB 1-9105631	750
" to Home SB 89-0040-06	23,400

total	607,953
[end of total column]	
(abbreviated descriptions)	\$ in 1970
cash	3,053
medical and nursing	864
nursing home	
Norbert, loan	
Norbert, other	
Valerie and family, loan	
Valerie and family, other	665
Curtis and family, loan	
Curtis and family, other	
taxes, income and property	12,865
insurance	69
rent ... Albany apartment	
rent... office White Plains...	
rent ... White Plains apt. -	
rent ... white Plains apt	
Utilities	302
Miscellaneous	119

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[1970 continued]

Albany Law Building Fund	500
Misc. Security Purchases	220
Chemical Bank Shares-purchased	
Morgan Guaranty Trust Co.	
Roger Smith Hotel, White Plains	
Sherman Furniture Rentals	
Kensico Cemetery lots	
Wife's funeral expense	
Repairs to 22 Coolidge Ave. Deeded to Norbert	
12/30/76	
Storm doors etc 22 Coolidge Ave.	
Albany Medical Center	
Settle 2 medical claims	
Charles Eisner, in full settlement	
traced bank transf. to other accts.	
unidentified disb. fm Bankers Trust...	
untraced to B. Tr. 7-7231	1,200
" to Bowery SB 1-9105631	
" to Home SB 89-0040-06	2,000
total in 1970	22,059

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(abbreviated descriptions)	\$ in 1971
cash	2,783
medical and nursing	219
nursing home	
Norbert, loan	
Norbert, other	(3) 1,000
Valerie and family, loan	
Valerie and family, other	(1) 300
Curtis and family, loan	
Curtis and family, other	(1) 20
taxes, income and property	10,267
insurance	123
rent ... Albany apartment	
rent... office White Plains...	
rent ... White Plains apt.	
rent ... white Plains apt	
Utilities	723
Miscellaneous	595
Albany Law Building Fund	
Misc. Security Purchases	407
Chemical Bank Shares-purchased	

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[1971 continued]

Morgan Guaranty Trust Co.

Roger Smith Hotel, White Plains

Sherman Furniture Rentals

Kensico Cemetery lots

Wife's funeral expense

Repairs to 22 Coolidge Ave. Deeded to Norbert

12/30/76

Storm doors etc 22 Coolidge Ave.

Albany Medical Center

Settle 2 medical claims

Charles Eisner, in full settlement

traced bank transf. to other accts. 2,775

unidentified disb. fm Bankers Trust...

untraced to B. Tr. 7-7231

" to Bowery SB 1-9105631

" to Home SB 89-0040-06

total for 1971 20,092

[end of column]

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[abbreviated descriptions]	\$ in 1972
cash	3,232
medical and nursing	509
nursing home	
Norbert, loan	(4) 1,500
	(5) 500
Norbert, other	
Valerie and family, loan	475
Valerie and family, other	
Curtis and family, loan	(4) 2,500
Curtis and family, other	20
taxes, income and property	10,267
insurance	391
rent ... Albany apartment	
rent... office White Plains...	
rent ... White Plains apt.	
rent ... white Plains apt	
Utilities	414
Miscellaneous	160
Albany Law Building Fund	

[1972 continued]

Misc. Security Purchases 526

Chemical Bank Shares-purchased

Morgan Guaranty Trust Co.

Roger Smith Hotel, White Plains

Sherman Furniture Rentals

Kensico Cemetery lots

Wife's funeral expense

Repairs to 22 Coolidge Ave. Deeded to Norbert

12/30/76

Storm doors etc 22 Coolidge Ave.

Albany Medical Center

Settle 2 medical claims

Charles Eisner, in full settlement

traced bank transf. to other accts. 3,000

unidentified disb. fm Bankers Trust...

untraced to B. Tr. 7-7231

" to Bowery SB 1-9105631 750

" to Home SB 89-0040-06 4250

total for 1972 28,573

[end of column]

[abbreviated descriptions]	\$ in 1973
cash	2,671
medical and nursing	246
nursing home	
Norbert, loan	(6) 404
	(8) 3,000
Norbert, other	
	(9) 3,050
	(10) 1,250
	(11) 1,000
	(8) 265
Valerie and family, loan	
Valerie and family, other	(8)
	450
	(7) 155
Curtis and family, loan	

[1973 continued]

Curtis and family, other	(1)
	87
taxes, income and property	10,470
insurance	801
rent ... Albany apartment	
rent... office White Plains...	
rent ... White Plains apt.	
rent ... white Plains apt	
Utilities	174
Miscellaneous	388
Albany Law Building Fund	
Misc. Security Purchases	427
Chemical Bank Shares-purchased.	8,740
Morgan Guaranty Trust Co.	600
Roger Smith Hotel, White Plains	
Sherman Furniture Rentals	
Kensico Cemetery lots	
Wife's funeral expense	
Repairs to 22 Coolidge Ave. Deeded to Norbert	
12/30/76	
Storm doors etc 22 Coolidge Ave.	

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[1973 cont.]

Albany Medical Center

Settle 2 medical claims

Charles Eisner, in full settlement

traced bank transf. to other accts. 1,500

unidentified disb. fm Bankers Trust...

untraced to B. Tr. 7-7231

" to Bowery SB 1-9105631

[1973 continued]

Untraced ... to Home SB 89-0040-06

5,500

total for 1973 41,193

[end of column]

[abbreviated descriptions]	1974
cash	\$2,655
medical and nursing	163
nursing home	
Norbert, loan	1,200
Norbert, other	(9)1,000
	(11)1,000
	(1)220
Valerie and family, loan	2,000
Valerie and family, other	(8)
	450
	450
Curtis and family, loan	(12)2,000
Curtis and family, other	
taxes, income and property	18,215
insurance	111
rent ... Albany apartment	
rent... office White Plains...	
rent ... White Plains apt.	

[1974 continued]

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rent ... white Plains apt

Utilities 245

Miscellaneous 220

Albany Law Building Fund

Misc. Security Purchases

Chemical Bank Shares-purchased.

Morgan Guaranty Trust Co.

Roger Smith Hotel, White Plains 150

Sherman Furniture Rentals

Kensico Cemetery lots

Wife's funeral expense

Repairs to 22 Coolidge Ave. Deeded to Norbert

12/30/76 3,000

Storm doors etc 22 Coolidge Ave. 1,500

Albany Medical Center

Settle 2 medical claims

Charles Eisner, in full settlement

traced bank transf. to other accts.

unidentified disb. fm Bankers Trust...

untraced to B. Tr. 7-7231

* to Bowery SB 1-9105631

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" to Home SB 89-0040-06 8,000

total for 1974 43,133

[end of column]

[abbreviated descriptions] 1975

cash \$3,053

medical and nursing 184

nursing home

Norbert, loan 1,200

Norbert, other (1)3,000

(9)750

(8)170

(1)220

Valerie and family, loan

Valerie and family, other (13)

4,000

(1)3,275

Curtis and family, loan

Curtis and family, other (1)3,300

taxes, income and property 13,220

[1975 continued]

insurance	106
rent ... Albany apartment	
rent... office White Plains...	115
rent ... White Plains apt.	130
rent ... white Plains apt.	
Utilities	252
Miscellaneous	584
Albany Law Building Fund	
Misc. Security Purchases	
Chemical Bank Shares-purchased.	
Morgan Guaranty Trust Co.	
Roger Smith Hotel, White Plains	
Sherman Furniture Rentals	
Kensico Cemetery lots	
Wife's funeral expense	
Repairs to 22 Coolidge Ave. Deeded to Norbert	
12/30/76	
Storm doors etc 22 Coolidge Ave.	4,020
Albany Medical Center	
Settle 2 medical claims	
Charles Eisner, in full settlement	

A-16

traced bank transf. to other accts. 518

unidentified disb. fm Bankers Trust...

(16)1,700

untraced to B. Tr. 7-7231

" to Bowery SB 1-9105631

" to Home SB 89-0040-06 2,650

total for 1975 41,030

[end of column]

[abbreviated descriptions] 1976

cash \$5,039

medical and nursing 24,714

nursing home 3,000

Norbert, loan

Norbert, other (8)270

Valerie and family, loan

Valerie and family, other

Curtis and family, loan

Curtis and family, other

taxes, income and property 3,552

[1976 continued]

insurance	161
rent ... Albany apartment	1,300
rent... office White Plains...	460
rent ... White Plains apt.	585
rent ... white Plains apt	
Utilities	861
Miscellaneous	973

Albany Law Building Fund

Misc. Security Purchases

Chemical Bank Shares-purchased.

Morgan Guaranty Trust Co.

Roger Smith Hotel, White Plains	503
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Sherman Furniture Rentals	296
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Kensico Cemetery lots

Wife's funeral expense

Repairs to 22 Coolidge Ave. Deeded to Norbert

12/30/76

Storm doors etc 22 Coolidge Ave.

Albany Medical Center

Settle 2 medical claims

Charles Eisner, in full settlement

A-18

traced bank transf. to other accts.

unidentified disb. fm Bankers Trust...

untraced to B. Tr. 7-7231

" to Bowery SB 1-9105631

" to Home SB 89-0040-06

total for 1976 41,717

[end of column]

A-19

[abbreviated descriptions] 1977

cash	\$7,308
medical and nursing	68,866
nursing home	8,500
Norbert, loan	
Norbert, other	
Valerie and family, loan	
Valerie and family, other	
Curtis and family, loan	
Curtis and family, other	
taxes, income and property	7,370
insurance	
rent ... Albany apartment	3,000
rent... office White Plains...	3,028
rent ... White Plains apt.	660
rent ... white Plains apt	
Utilities	1,856
Miscellaneous	863
Albany Law Building Fund	
Misc. Security Purchases	

[1977 continued]

A-20

Chemical Bank Shares-purchased.

Morgan Guaranty Trust Co.

Roger Smith Hotel, White Plains

Sherman Furniture Rentals 872

Kensico Cemetery lots 3,000

Wife's funeral expense

Repairs to 22 Coolidge Ave. Deeded to Norbert

12/30/76

Storm doors etc 22 Coolidge Ave.

Albany Medical Center

Settle 2 medical claims

Charles Eisner, in full settlement

traced bank transf. to other accts.

unidentified disb. fm Bankers Trust...

untraced to B. Tr. 7-7231

" to Bowery SB 1-9105631

" to Home SB 89-0040-06

total for 1977

105,326

[end of column]

[abbreviated descriptions]

1978

cash	\$555
medical and nursing	31,275
nursing home	17,500
Norbert, loan	
Norbert, other	(8) 3,000
Valerie and family, loan	
Valerie and family, other	(8) 3,000
Curtis and family, loan	
Curtis and family, other	(8) 3,000
taxes, income and property	2,520
insurance	441
rent ... Albany apartment	2,520
rent... office White Plains...	2,012
rent ... White Plains apt.	558
rent ... white Plains apt	
Utilities	1,627
Miscellaneous	1,478

[1978 continued]

Albany Law Building Fund

Misc. Security Purchases

Chemical Bank Shares-purchased.

Morgan Guaranty Trust Co.

Roger Smith Hotel, White Plains

Sherman Furniture Rentals

Kensico Cemetery lots 5,452

Wife's funeral expense 4,050

Repairs to 22 Coolidge Ave. Deeded to Norbert

12/30/76 500

Storm doors etc 22 Coolidge Ave.

Albany Medical Center

Settle 2 medical claims

Charles Eisner, in full settlement

traced bank transf. to other accts.

unidentified disb. fm Bankers Trust...

untraced to B. Tr. 7-7231

" to Bowery SB 1-9105631

" to Home SB 89-0040-06

total for 1978

79,791

[abbreviated descriptions] 1979

cash	
medical and nursing	\$27,644
nursing home	16,000
Norbert, loan	800
Norbert, other	
Valerie and family, loan	
Valerie and family, other	
Curtis and family, loan	
Curtis and family, other	
taxes, income and property	1,595
insurance	
rent ... Albany apartment	2,610
rent... office White Plains...	1,188
rent ... White Plains apt.	138
rent ... white Plains apt	69
Utilities	1,348
Miscellaneous	68
Albany Law Building Fund	
Misc. Security Purchases	
Chemical Bank Shares-purchased.	

[1979 continued]

Morgan Guaranty Trust Co.

Roger Smith Hotel, White Plains

Sherman Furniture Rentals

Kensico Cemetery lcts

Repairs to 22 Coolidge Ave. Deeded to Norbert

12/30/76 6,286

Storm doors etc 22 Coolidge Ave.

Albany Medical Center (13) 6,475

Settle 2 medical claims 1,592

Charles Eisner, in full settlement 607

traced bank transf. to other accts. 4,000

unidentified disb. fm Bankers Trust...

untraced to B. Tr. 7-7231

" to Bowery SB 1-9105631

" to Home SB 89-0040-06

total for 1979 70,423

[end of column]

[abbreviated descriptions] 1980

cash	
medical and nursing	\$26,556
nursing home	25,000
Norbert, loan	1,000
Norbert, other	
Valerie and family, loan	
Valerie and family, other	
Curtis and family, loan	
Curtis and family, other	
taxes, income and property	
insurance	
rent ... Albany apartment	2,640
rent... office White Plains...	1,188
rent ... White Plains apt.	
rent ... white Plains apt	784
Utilities	1,536
Miscellaneous	383
Albany Law Building Fund	
Misc. Security Purchases	
Chemical Bank Shares-purchased.	

[1980 continued]

Morgan Guaranty Trust Co.

Roger Smith Hotel, White Plains

Sherman Furniture Rentals

Kensico Cemetery lots

Repairs to 22 Coolidge Ave. Deeded to Norbert

12/30/76

Storm doors etc 22 Coolidge Ave.

Albany Medical Center

Settle 2 medical claims

Charles Eisner, in full settlement

traced bank transf. to other accts.

unidentified disb. fm Bankers Trust...

untraced to B. Tr. 7-7231

" to Bowery SB 1-9105631

" to Home SB 89-0040-06

total for 1980

59,088

[end of column]

[abbreviated descriptions]

1981

cash	
medical and nursing	\$28,682
nursing home	17,601
Norbert, loan	
Norbert, other	
Valerie and family, loan	
Valerie and family, other	
Curtis and family, loan	(14) 887
Curtis and family, other	
taxes, income and property	
insurance	
rent ... Albany apartment	1,540
rent... office White Plains...	1,930
rent ... White Plains apt.	
rent ... white Plains apt	896
Utilities	1,536
Miscellaneous	43
Albany Law Building Fund	
Misc. Security Purchases	
Chemical Bank Shares-purchased.	

[1981 continued]

Morgan Guaranty Trust Co.

Roger Smith Hotel, White Plains

Sherman Furniture Rentals

Kensico Cemetery lots

Repairs to 22 Coolidge Ave. Deeded to Norbert

12/30/76

Storm doors etc 22 Coolidge Ave.

Albany Medical Center

Settle 2 medical claims

Charles Eisner, in full settlement

traced bank transf. to other accts.

unidentified disb. fm Bankers Trust...

untraced to B. Tr. 7-7231

" to Bowery SB 1-9105631

" to Home SB 89-0040-06

total for 1981 52,523[end of column] [notes shown in parenthesis
are not reproduced in this appendix.]

[end of schedule] [end of appendix.] D2-2

